



# GEORGIA LOCAL GOVERNMENT FINANCE

1999

## County and Consolidated Governments Fiscal Planning Guide



Georgia Department of Community Affairs

August 2000



# GEORGIA LOCAL GOVERNMENT FINANCES

## 1999 COUNTY AND CONSOLIDATED GOVERNMENTS FISCAL PLANNING GUIDE

### GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

Research Services  
60 Executive Park South, N.E.  
Atlanta, Georgia 30329-2231  
(404) 679-4940

*An Equal Opportunity Employer*

If you are disabled and would wish to  
receive this publication in an alternative  
format, please contact the  
Georgia Department of Community Affairs at:  
(404) 679-4940 or 1 (800) 651-7954 (TDD)

**The Fiscal Planning Guide** provides data collected from counties and consolidated governments in Georgia through the 1999 Report of Local Government Finances. The Guide is a practical tool for local government officials in understanding the complexities of local finances in Georgia. Officials can use the **Guide** to examine the finances of their government in comparison with the finances of governments of comparable population size. The comparisons will provide officials with insights into how their governments are functioning in contrast with other local governments.

The information used to prepare the report was collected through a comprehensive survey of every county, municipality, and consolidated government in the state. The project surveyed only general public purpose local governments. Not included were entities such as school boards and independent authorities. The survey has been the basis of a seventeen year-old co-operative agreement between the State of Georgia and the U.S. Bureau of the Census. The data collected by the survey is forwarded to the Census Bureau each year for inclusion in its nationwide series of reports on local governments.

The annual survey of local government finances obtains data for the most recent fiscal year which ended for each local government between July 1 and the following June 30 of each year. Data in this report is for the fiscal year which ended between July 1, 1998 and June 30, 1999. For that reason, the data reported does not conform to a specific 12-month calendar period, since governments may have differing fiscal years. In

### TABLE OF CONTENTS

Introduction.....	1
Using this Guide.....	2
Group Population Ranges .....	3
County Population Group Ranges.....	3
T Total, all Counties.....	T - 1
A Population 100,000 and Above...A -	A - 1
B 50,000 - 99,999 .....	B - 1
C 25,000 - 49,999 .....	C - 1
D 15,000 - 24,999 .....	D - 1
E 10,000 - 14,999 .....	E - 1
F Less than 10,000 .....	F - 1
Consolidated Government Tables .....	T - 1
Appendix A. Glossary .....	60
Appendix B. Data Categories .....	61
Appendix C. Index to Counties and Consolidated Governments .....	63

addition, governments are not required to use audited data responding to the survey. Therefore, a degree of caution must be used when analyzing and interpreting the data. In addition,

as governments use different accounting systems, certain data requested in the survey may not be available from each local government in the exact format requested.

---

**Using this Guide**

---

**Comparing Local Finances**

County and consolidated government officials should have little difficulty using the data contained in this report. To compare the finances of a particular government with those of a similar size, these steps should be followed:

**STEP 1.** Determine the population group of the government. To do this, use Appendix C which lists all counties alphabetically, along with their 1998 estimated population and the population group to which they belong (A through F).

**STEP 2.** Examine the data tables for the jurisdiction's population group. Each population group has a series of 10 tables. The group's letter designation is listed in the upper right hand corner of the page.

**STEP 3.** Compile the local government's data for comparison with the data of its population group. This may be difficult if audits and other local records are used. Therefore two options are suggested:

**Best Option:** Request a printout of the tables for your jurisdiction so that a direct comparison can be made. For this printout, contact:

Department of Community Affairs  
Research Services  
(404) 679-4907

**2nd Best Option:** Compile the data from your copy of the DCA local government finance survey, as completed in 1999 and submitted to DCA. Appendix B of this report provides the structure of data categories to be used in compiling the survey data to the form used in the tables.

**A Word About The Tables**

Each set of tables is preceded by a brief profile showing the number of counties in the group, their population range, and the total population of the group.

Table	Contents
1	General Revenues by Source
2	General Operating Expenditures by Category
3	Leading Capital Expenditures
4	Debt Issued, Retired, Outstanding at End of Year and Interest Paid on Debt
5	Cash and Investment Assets Held at End of Year
6	Debt Outstanding at End of Year, by Purpose
7	Revenues and Expenditures from Enterprise Funds
8	Personnel Expenditures for Current Operations
9	Revenue Sources in Per Capita Rank Order
10	Expenditures in Per Capita Rank Order

Per capita and average amounts, as defined below, are the primary yardsticks used in the tables to compare the finances of jurisdictions of similar size. These numbers are merely ways to compare revenues and expenditures: they are not goals or recommended levels or amounts to achieve.

**Per Capita Amount:** Total amount for any item or category divided by the estimated

total 1998 population of the jurisdictions reporting that amount.

**Average Amount:** Total amount reported by the group divided by the number of jurisdictions reporting the item.

### **The “Fine Print”**

There may be questions on the definition or use of a particular term. Because local governments in Georgia are not yet required to conform to a “standard chart of accounts,” these governments may not use the same terminology.

This lack of uniformity can cause problems, but two features in this guide are designed to minimize confusion. First, Appendix B outlines the structure of local finances employed by the Department of Community Affairs. It shows what items combine or form larger categories or

classes of data. Second, a “Glossary” is included. Terms and usage likely to create confusion are explained.

Further definitions and clarifications are available upon request. The instructions received by local governments with the annual Report of Local Government Finances from DCA also contain specific instructions for accounting and reporting.

### **Feedback**

The Department of Community Affairs is determined to provide relevant information in a timely fashion and useful form. To improve the guide’s content and utility, the Board and staff of the Department invite and encourage feedback. Ideas on additional data, how to present the information, and ways to better serve Georgia’s local governments will be greatly appreciated.

---

### **County Population Group Ranges**

---

<b>Group</b>	<b>Population range</b>	<b>Number in group</b>	<b>Number reporting</b>
A	100,000 and Above	11	11
B	50,000 - 99,999	22	22
C	25,000 - 49,999	21	21
D	15,000 - 24,999	42	42
E	10,000 - 14,999	24	24
F	Less than 10,000	36	34
<b>Total</b>	<b>All counties</b>	<b>156 *</b>	<b>154</b>

Population ranges are based upon estimates for 1998 obtained from the Bureau of the Census.

\* The governments of Athens-Clarke County, Augusta-Richmond County and Columbus-Muscogee County are surveyed as consolidated governments and are reported in that section of this report. Because of the limited number of consolidated governments, population groups are not prepared for these governments.

County Group - T  
 Number Reporting = 154  
 Population Range = All Groups  
 1998 Estimated Population = 7,162,990

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	31,130,721	669.29
Property Taxes	11,675,921	251.03
Real and personal property taxes	9,137,649	196.45
All other property taxes	2,538,272	54.57
Sales Taxes	9,038,150	194.31
Local option sales taxes	3,013,844	64.80
MARTA tax	1,627,673	34.99
Special purpose sales tax	4,396,633	94.52
Excise and Special Use Taxes	1,405,090	30.21
Alcoholic beverage taxes	235,853	5.07
Insurance premiums taxes	865,620	18.61
Hotel/motel taxes	193,208	4.15
Franchise payments taxes	81,301	1.75
Other excise and special use taxes	29,108	0.63
Licenses, Permits and Fees	829,579	17.84
Intergovernmental Revenues	3,003,103	64.56
State	1,315,648	28.29
State DHR Health Grants	925,247	19.89
Other local funds	204,449	4.40
Federal funds	557,760	11.99
Service Charges and Other Revenues	5,178,877	111.34
Service charge revenues	1,042,773	22.42
Other revenues	4,136,104	88.92

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	20,609,574	443.09
Administration	4,220,287	90.73
Financial administration	369,192	7.94
Tax commissioner	381,941	8.21
Tax assessor/appraiser	356,195	7.66
General administration	1,774,150	38.14
General government buildings	597,023	12.84
General insurance	594,426	12.78
Legal fees	147,360	3.17
Public Safety and Corrections	6,099,873	131.14
Sheriff's department	1,837,446	39.50
Police department	1,164,638	25.04
Correctional institute	226,250	4.86
Jail	1,492,065	32.08
Fire department	1,379,473	29.66
Courts	1,880,720	40.43
Superior court	693,144	14.90
State court	240,119	5.16
Juvenile and magistrate court	413,800	8.90
Probate court	156,907	3.37
Clerk of courts	376,750	8.10
Municipal court	0	0.00
Health and Human Services	3,350,976	72.04
County/municipal hospital	559,388	12.03
Payments to other hospitals	213,439	4.59
Public health	563,639	12.12
Public welfare and social services	559,287	12.02
Ambulance service	529,975	11.39
State DHR health grants	925,247	19.89
Public works	448,116	9.63
Parking facilities and meters	564	0.01
Natural resources	70,387	1.51
Garbage and trash collection	149,090	3.21
Garbage disposal (landfill)	228,075	4.90

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	1,867,552	40.15
Highways and streets	1,795,738	38.61
Drainage	71,814	1.54
Leisure services	1,153,696	24.80
Parks and recreation	623,400	13.40
Libraries	530,296	11.40
Education (non-school board)	11,756	0.25
Community Development	504,358	10.84
Building inspection and regulation	248,016	5.33
Community development	256,342	5.51
Other General Operating	1,072,240	23.05

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	1,997,869	42.95
Total Construction	3,760,490	80.85
1 Highways and streets (Const.)	3,530,276	52.86
2 Natural resources (Const.)	362,697	26.68
3 Community development (Const.)	1,009,991	18.98
4 General government buildings (Const.)	1,732,361	18.80
5 Highways and streets (Land)	703,589	14.15
6 Jail (Const.)	800,815	12.57
7 Education - general govt. (Const.)	282,685	9.31
8 Parks and recreation (Const.)	897,828	9.09
9 Libraries (Const.)	1,498,847	8.70
10 Parks and recreation (Land)	579,480	8.57
11 Garbage and trash disposal (Const.)	325,091	7.74
12 Ambulance service (Const.)	214,652	6.85
13 Public welfare and social services (Const.)	565,220	6.61
14 Drainage (Const.)	872,358	5.77
15 Other expenditures (Const.)	547,565	5.17
16 Public health (Const.)	768,305	5.17
17 General administration (Land)	270,458	5.02
18 General administration (Const.)	589,276	4.85

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	51,132,364	337.62	11
General obligation bonds	14,997,872	86.42	11
Other long-term debt	1,465,416	32.15	23
Lease purchase debt	810,313	19.08	77
Short-term debt	4,455,312	69.64	51
Retired During Fiscal Year			
Revenue bonds	3,742,960	36.31	47
General obligation bonds	1,332,036	13.62	40
Other long-term debt	368,394	5.61	62
Lease purchase debt	464,045	9.45	113
Short-term debt	4,256,372	69.64	55
Outstanding at End of Year			
Revenue bonds	36,060,993	365.99	50
General obligation bonds	20,101,156	198.52	39
Other long-term debt	2,966,070	43.48	59
Lease purchase debt	2,191,645	42.67	112
Short-term debt	2,330,644	62.80	31
Interest Paid on Debt During Year			
Revenue bonds	1,741,565	17.19	48
General obligation bonds	858,748	9.09	43
Other long-term debt	133,997	1.89	56
Lease purchase debt	139,864	2.71	108
Short-term debt	126,060	2.02	53

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	2,577,216	24.78	42
Bond funds	23,929,621	186.09	30
General/other funds	22,156,933	478.75	153



**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Education	G.O.	91,355,000	1
2 Water/sewer	revenue bond	40,915,536	38
3 Public buildings	G.O.	19,105,281	9
4 Jails	G.O.	18,318,213	11
5 Highways, streets and drainage	G.O.	17,552,952	4
6 All other	revenue bond	17,005,467	8
7 Multi-purpose	G.O.	10,946,498	6
8 Parks and recreation facilities	revenue bond	9,941,485	4
9 Parks and recreation facilities	G.O.	7,737,728	8
10 Solid waste system	revenue bond	6,753,754	7
11 All other	G.O.	5,416,516	13
12 Jails	other long-term	5,009,805	3
13 Water/sewer	G.O.	4,598,625	6

**Table 7: Average Revenues and Expenditures from Enterprise Funds, by Type**

(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	----- Revenues -----		----- Expenditures -----	
	Average amount (\$)	Number reporting	Average amount (\$)	Number reporting
Water and sewer	12,168,609	50	12,933,291	50
Electric supply	0	0	0	0
Gas supply	455,389	1	527,775	1
Airport	615,867	8	1,280,465	10
Solid waste system	1,954,211	50	2,626,747	50
Other enterprise funds	834,919	33	1,462,130	33

**Table 8: Average Personnel Expenditures for Current Operations**

Category	Average amount (\$)	As percent of current operations
Employee benefits	2,548,971	12.9%
Gross salaries and wages	9,742,515	49.5%
Total personnel expenditures	12,291,486	62.4%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,757.00	100.0%
1 Hospital charges	649.25	37.0%
2 Real and personal property taxes	196.45	11.2%
3 MARTA sales tax	188.01	10.7%
4 Water and sewer system	131.55	7.5%
5 Special purpose sales tax	119.95	6.8%
6 Local option sales tax	82.53	4.7%
7 Interest earnings on investments	38.41	2.2%
8 State intergovernmental revenues	28.29	1.6%
9 Fines, forfeits and court fees	27.79	1.6%
10 Motor vehicle taxes	25.13	1.4%
11 Solid waste system	20.52	1.2%
12 State DHR health grants	19.89	1.1%
13 Insurance premiums taxes	18.61	1.1%
14 Gas supply system	16.84	1.0%
15 Federal intergovernmental revenues	14.03	0.8%
16 All additional revenues	13.86	0.8%
17 Public utilities taxes	13.85	0.8%
18 Other enterprise funds	11.97	0.7%
19 Ambulance charges	10.03	0.6%
20 Landfill fees	9.89	0.6%
21 Business licenses and occupational taxes	9.34	0.5%
22 Garbage and trash collection charges	8.94	0.5%
23 Tax collection fees	8.89	0.5%
24 Fire service subscription fees	8.75	0.5%
25 Other service charges	8.24	0.5%
26 Building permits	7.45	0.4%
27 Fee collections of county officers	7.31	0.4%
28 Intangible taxes (regular and recording)	6.78	0.4%
29 Other excise and special use taxes	6.09	0.3%
30 Hotel/motel tax	5.82	0.3%
31 FIFA, penalties, interest and cost	5.58	0.3%
32 Alcoholic beverage taxes	5.23	0.3%
33 Other local intergovernmental revenues	4.90	0.3%
34 Special assessments	4.41	0.3%
35 Airport	3.11	0.2%
36 Parks and recreation charges	3.05	0.2%
37 Rents and royalties	2.72	0.2%
38 Franchise payments taxes	2.69	0.2%
39 Receipts from sale of materials	2.28	0.1%
40 Cemetery fees	2.10	0.1%
41 Receipts from sale of real property	2.03	0.1%
42 Other licenses, permits and fees	1.35	0.1%
43 Alcoholic beverage taxes	1.19	0.1%
44 Mobile home taxes	1.18	0.1%
45 Parking facilities and meters	0.53	0.0%
46 Railroad equipment tax	0.18	0.0%
47 Electric supply system	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,068.73	100.0%
1 Debt service costs	142.09	13.3%
2 Water and sewer system	139.88	13.1%
3 Construction (non-utility)	88.50	8.3%
4 County/municipal hospital	61.25	5.7%
5 Purchase of equipment and land	44.47	4.2%
6 Police department	44.23	4.1%
7 Sheriff's department	39.50	3.7%
8 Highways and streets	38.73	3.6%
9 General administration	38.14	3.6%
10 Jail	35.17	3.3%
11 Fire department	31.54	3.0%
12 Solid waste system	28.05	2.6%
13 Other general expenditures	24.27	2.3%
14 Other enterprise funds	20.96	2.0%
15 State DHR health grants	19.89	1.9%
16 Gas supply system	19.52	1.8%
17 Payments to other hospitals	17.72	1.7%
18 Correctional institute	15.65	1.5%
19 Superior court	15.10	1.4%
20 Ambulance service	14.75	1.4%
21 General insurance	14.26	1.3%
22 Parks and recreation	13.89	1.3%
23 Garbage and trash collection	13.32	1.2%
24 General government buildings	13.03	1.2%
25 Public health	12.15	1.1%
26 Public welfare and social services	12.02	1.1%
27 Garbage and trash disposal	11.95	1.1%
28 Libraries	11.59	1.1%
29 Financial administration	9.10	0.9%
30 Juvenile and magistrate court	8.93	0.8%
31 Clerk of courts	8.42	0.8%
32 Tax commissioner	8.21	0.8%
33 Airport	7.91	0.7%
34 Tax assessor/appraiser	7.76	0.7%
35 State Court	6.93	0.6%
36 Building inspection and regulation	6.61	0.6%
37 Community development	6.53	0.6%
38 Drainage	5.06	0.5%
39 Legal fees	4.12	0.4%
40 Probate court	3.38	0.3%
41 Education (general government)	2.26	0.2%
42 Natural resources	1.73	0.2%
43 Parking facilities and meters	0.15	0.0%

County Group - A  
 Number Reporting = 11  
 Population Range = 100,000 and Above  
 1998 Estimated Population = 3,476,326

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	263,229,779	832.93
Property Taxes	102,918,353	325.66
Real and personal property taxes	82,292,600	260.40
All other property taxes	20,625,753	65.27
Sales Taxes	74,524,482	235.81
Local option sales taxes	18,829,480	59.58
MARTA tax	22,787,417	72.11
Special purpose sales tax	32,907,585	104.13
Excise and Special Use Taxes	10,386,964	32.87
Alcoholic beverage taxes	1,916,069	6.06
Insurance premiums taxes	5,612,184	17.76
Hotel/motel taxes	2,094,528	6.63
Franchise payments taxes	579,629	1.83
Other excise and special use taxes	184,553	0.58
Licenses, Permits and Fees	8,967,253	28.37
Intergovernmental Revenues	21,207,117	67.10
State	8,312,946	26.30
State DHR Health Grants	5,917,369	18.72
Other local funds	943,870	2.99
Federal funds	6,032,931	19.09
Service Charges and Other Revenues	45,225,610	143.11
Service charge revenues	5,952,982	18.84
Other revenues	39,272,627	124.27

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	163,008,398	515.80
Administration	34,436,666	108.97
Financial administration	3,806,329	12.04
Tax commissioner	2,622,563	8.30
Tax assessor/appraiser	2,136,788	6.76
General administration	14,865,854	47.04
General government buildings	4,805,485	15.21
General insurance	5,196,945	16.44
Legal fees	1,002,702	3.17
Public Safety and Corrections	50,215,627	158.90
Sheriff's department	9,355,928	29.60
Police department	15,004,913	47.48
Correctional institute	1,069,594	3.38
Jail	11,717,049	37.08
Fire department	13,068,143	41.35
Courts	16,015,576	50.68
Superior court	6,553,761	20.74
State court	2,622,397	8.30
Juvenile and magistrate court	3,606,794	11.41
Probate court	703,857	2.23
Clerk of courts	2,528,766	8.00
Municipal court	0	0.00
Health and Human Services	27,604,850	87.35
County/municipal hospital	6,498,515	20.56
Payments to other hospitals	2,520,801	7.98
Public health	4,488,017	14.20
Public welfare and social services	5,561,337	17.60
Ambulance service	2,618,811	8.29
State DHR health grants	5,917,369	18.72
Public works	744,444	2.36
Parking facilities and meters	7,900	0.02
Natural resources	261,518	0.83
Garbage and trash collection	405,548	1.28
Garbage disposal (landfill)	69,477	0.22

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	9,525,140	30.14
Highways and streets	8,711,649	27.57
Drainage	813,490	2.57
Leisure services	10,772,483	34.09
Parks and recreation	4,960,320	15.70
Libraries	5,812,163	18.39
Education (non-school board)	46,255	0.15
Community Development	4,526,288	14.32
Building inspection and regulation	2,005,767	6.35
Community development	2,520,521	7.98
Other General Operating	9,121,069	28.86

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	17,752,474	56.17
Total Construction	30,048,043	95.08
1 Highways and streets (Const.)	18,358,372	56.19
2 Community development (Const.)	8,180,836	27.34
3 Highways and streets (Land)	5,986,043	18.94
4 General government buildings (Const.)	4,879,354	14.53
5 Parks and recreation (Land)	4,707,826	13.09
6 Libraries (Const.)	2,447,651	7.99
7 General administration (Land)	2,226,125	7.04
8 Public welfare and social services (Const.)	2,130,457	6.39
9 Drainage (Const.)	1,969,740	5.41
10 Parks and recreation (Const.)	1,902,730	5.06
11 Public health (Const.)	2,350,980	4.69
12 Police department (Land)	1,483,604	4.11
13 Garbage and trash disposal (Const.)	478,750	4.02
14 General government buildings (Land)	939,465	2.97
15 General administration (Const.)	1,374,458	2.81
16 Fire department (Const.)	1,169,100	2.76
17 Fire department (Land)	837,741	2.58
18 Juvenile and magistrate court (Const.)	1,023,522	2.46

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	222,784,500	353.22	2
General obligation bonds	35,000,000	68.08	3
Other long-term debt	8,028,464	53.59	3
Lease purchase debt	2,782,681	13.53	7
Short-term debt	38,021,250	71.57	4
Retired During Fiscal Year			
Revenue bonds	15,561,236	43.46	9
General obligation bonds	4,938,342	10.63	6
Other long-term debt	1,381,297	3.64	6
Lease purchase debt	1,965,382	6.42	9
Short-term debt	38,021,250	71.57	4
Outstanding at End of Year			
Revenue bonds	151,059,449	421.87	9
General obligation bonds	104,043,998	224.02	6
Other long-term debt	14,037,174	36.99	6
Lease purchase debt	10,955,505	37.65	10
Short-term debt	41,000,000	72.41	1
Interest Paid on Debt During Year			
Revenue bonds	7,175,179	20.04	9
General obligation bonds	5,175,502	11.14	6
Other long-term debt	520,531	1.37	6
Lease purchase debt	759,009	2.61	10
Short-term debt	999,993	1.88	4

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	8,391,576	20.19	7
Bond funds	100,466,053	216.32	6
General/other funds	218,163,071	690.32	11

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	165,128,566	7
2 Education	G.O.	91,355,000	1
3 Public buildings	G.O.	74,468,450	2
4 All other	revenue bond	65,029,570	2
5 All other	other long-term	48,900,000	1
6 Multi-purpose	G.O.	48,608,987	1
7 Jails	G.O.	41,867,585	4
8 Short-term, all purposes	short-term	41,000,000	1
9 Highways, streets and drainage	G.O.	35,054,500	2
10 Parks and recreation facilities	G.O.	28,741,380	2
11 All other	G.O.	18,845,500	2
12 Solid waste system	revenue bond	16,277,500	2
13 All other	lease pool	14,026,878	4



Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,277.97	100.0%
1 Real and personal property taxes	260.40	20.4%
2 MARTA sales tax	188.01	14.7%
3 Special purpose sales tax	168.91	13.2%
4 Water and sewer system	166.05	13.0%
5 Local option sales tax	96.44	7.5%
6 Interest earnings on investments	67.61	5.3%
7 Motor vehicle taxes	30.93	2.4%
8 Fines, forfeits and court fees	27.12	2.1%
9 State intergovernmental revenues	26.30	2.1%
10 All additional revenues	22.52	1.8%
11 Federal intergovernmental revenues	19.69	1.5%
12 State DHR health grants	18.72	1.5%
13 Solid waste system	17.83	1.4%
14 Insurance premiums taxes	17.76	1.4%
15 Business licenses and occupational taxes	16.54	1.3%
16 Public utilities taxes	10.31	0.8%
17 Other enterprise funds	10.09	0.8%
18 Tax collection fees	9.89	0.8%
19 Intangible taxes (regular and recording)	9.01	0.7%
20 Building permits	8.92	0.7%
21 Landfill fees	7.97	0.6%
22 Other service charges	7.73	0.6%
23 Hotel/motel tax	6.84	0.5%
24 Other excise and special use taxes	6.45	0.5%
25 Ambulance charges	6.35	0.5%
26 FIFA, penalties, interest and cost	6.09	0.5%
27 Alcoholic beverage taxes	6.06	0.5%
28 Fee collections of county officers	5.85	0.5%
29 Garbage and trash collection charges	4.84	0.4%
30 Special assessments	4.34	0.3%
31 Franchise payments taxes	3.93	0.3%
32 Parks and recreation charges	3.02	0.2%
33 Other local intergovernmental revenues	2.99	0.2%
34 Airport	2.96	0.2%
35 Rents and royalties	2.71	0.2%
36 Alcoholic beverage taxes	1.77	0.1%
37 Other licenses, permits and fees	1.66	0.1%
38 Receipts from sale of real property	1.41	0.1%
39 Receipts from sale of materials	0.88	0.1%
40 Parking facilities and meters	0.57	0.0%
41 Mobile home taxes	0.36	0.0%
42 Railroad equipment tax	0.15	0.0%
43 Cemetery fees	0.00	0.0%
44 Electric supply system	0.00	0.0%
45 Fire service subscription fees	0.00	0.0%
46 Gas supply system	0.00	0.0%
47 Hospital charges	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,151.95	100.0%
1 Water and sewer system	161.94	14.1%
2 Debt service costs	142.15	12.3%
3 County/municipal hospital	96.68	8.4%
4 Construction (non-utility)	95.08	8.3%
5 Purchase of equipment and land	56.17	4.9%
6 Police department	49.17	4.3%
7 General administration	47.04	4.1%
8 Fire department	44.22	3.8%
9 Jail	37.08	3.2%
10 Sheriff's department	29.60	2.6%
11 Other general expenditures	28.86	2.5%
12 Highways and streets	27.57	2.4%
13 Solid waste system	25.86	2.2%
14 Superior court	20.74	1.8%
15 Other enterprise funds	20.35	1.8%
16 Payments to other hospitals	20.12	1.7%
17 State DHR health grants	18.72	1.6%
18 Libraries	18.39	1.6%
19 Public welfare and social services	17.60	1.5%
20 Garbage and trash collection	17.03	1.5%
21 General insurance	16.44	1.4%
22 Parks and recreation	15.70	1.4%
23 General government buildings	15.21	1.3%
24 Public health	14.20	1.2%
25 Financial administration	12.04	1.0%
26 Juvenile and magistrate court	11.41	1.0%
27 Ambulance service	10.88	0.9%
28 Correctional institute	8.31	0.7%
29 Tax commissioner	8.30	0.7%
30 State Court	8.30	0.7%
31 Community development	8.23	0.7%
32 Clerk of courts	8.00	0.7%
33 Airport	7.73	0.7%
34 Building inspection and regulation	7.09	0.6%
35 Tax assessor/appraiser	6.76	0.6%
36 Drainage	5.74	0.5%
37 Education (general government)	4.86	0.4%
38 Legal fees	4.11	0.4%
39 Probate court	2.23	0.2%
40 Natural resources	0.99	0.1%
41 Garbage and trash disposal	0.91	0.1%
42 Parking facilities and meters	0.15	0.0%

County Group - B  
 Number Reporting = 22  
 Population Range = 50,000 - 99,999  
 1998 Estimated Population = 1,604,747

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	39,486,455	541.33
Property Taxes	12,705,755	174.19
Real and personal property taxes	9,571,514	131.22
All other property taxes	3,134,241	42.97
Sales Taxes	13,613,413	186.63
Local option sales taxes	5,940,227	81.44
MARTA tax	0	0.00
Special purpose sales tax	7,673,186	105.19
Excise and Special Use Taxes	2,226,267	30.52
Alcoholic beverage taxes	370,994	5.09
Insurance premiums taxes	1,362,261	18.68
Hotel/motel taxes	228,861	3.14
Franchise payments taxes	176,066	2.41
Other excise and special use taxes	88,086	1.21
Licenses, Permits and Fees	827,909	11.35
Intergovernmental Revenues	4,660,319	63.89
State	2,029,156	27.82
State DHR Health Grants	1,901,212	26.06
Other local funds	431,062	5.91
Federal funds	298,889	4.10
Service Charges and Other Revenues	5,452,793	74.75
Service charge revenues	1,352,371	18.54
Other revenues	4,100,422	56.21

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	27,508,059	377.12
Administration	5,315,608	72.87
Financial administration	345,657	4.74
Tax commissioner	554,122	7.60
Tax assessor/appraiser	553,921	7.59
General administration	2,180,484	29.89
General government buildings	930,169	12.75
General insurance	467,458	6.41
Legal fees	283,796	3.89
Public Safety and Corrections	9,135,526	125.24
Sheriff's department	3,892,825	53.37
Police department	576,819	7.91
Correctional institute	540,732	7.41
Jail	2,046,611	28.06
Fire department	2,078,540	28.50
Courts	2,306,871	31.63
Superior court	707,143	9.69
State court	201,023	2.76
Juvenile and magistrate court	587,070	8.05
Probate court	206,359	2.83
Clerk of courts	605,278	8.30
Municipal court	0	0.00
Health and Human Services	4,112,912	56.39
County/municipal hospital	102,972	1.41
Payments to other hospitals	105,567	1.45
Public health	965,980	13.24
Public welfare and social services	520,801	7.14
Ambulance service	516,379	7.08
State DHR health grants	1,901,212	26.06
Public works	720,966	9.88
Parking facilities and meters	0	0.00
Natural resources	92,607	1.27
Garbage and trash collection	179,143	2.46
Garbage disposal (landfill)	449,216	6.16

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	2,657,254	36.43
Highways and streets	2,578,222	35.35
Drainage	79,032	1.08
Leisure services	1,398,168	19.17
Parks and recreation	938,023	12.86
Libraries	460,145	6.31
Education (non-school board)	40,412	0.55
Community Development	607,804	8.33
Building inspection and regulation	450,690	6.18
Community development	157,115	2.15
Other General Operating	1,212,539	16.62

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	1,919,221	26.31
Total Construction	6,234,779	85.47
1 Highways and streets (Const.)	4,272,708	55.59
2 Other expenditures (Const.)	1,841,205	26.04
3 General government buildings (Const.)	1,851,527	24.92
4 Clerk of courts (Const.)	2,235,245	24.53
5 Libraries (Const.)	2,000,000	23.22
6 Parks and recreation (Const.)	1,462,956	19.71
7 Jail (Const.)	1,294,327	17.87
8 Community development (Const.)	900,782	11.05
9 Drainage (Const.)	654,814	8.56
10 General administration (Const.)	520,918	7.40
11 Garbage and trash disposal (Const.)	480,496	6.87
12 Public welfare and social services (Const.)	428,820	6.31
13 Public health (Const.)	384,414	5.77
14 Garbage and trash disposal (Land)	389,965	5.59
15 Highways and streets (Land)	393,386	5.44
16 Education - general govt. (Const.)	486,486	5.10
17 Financial administration (Land)	355,271	4.53
18 Sheriffs department (Land)	305,983	4.23

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	20,804,250	298.79	4
General obligation bonds	13,423,750	182.37	4
Other long-term debt	495,786	6.61	4
Lease purchase debt	2,061,324	31.07	12
Short-term debt	5,125,380	73.16	6
Retired During Fiscal Year			
Revenue bonds	1,844,762	25.13	14
General obligation bonds	1,252,778	17.62	9
Other long-term debt	423,369	5.81	14
Lease purchase debt	1,074,318	15.14	17
Short-term debt	6,771,946	96.66	6
Outstanding at End of Year			
Revenue bonds	23,852,003	324.97	14
General obligation bonds	10,645,909	154.68	11
Other long-term debt	4,264,205	58.51	14
Lease purchase debt	4,394,384	61.22	18
Short-term debt	2,693,108	45.64	3
Interest Paid on Debt During Year			
Revenue bonds	1,088,534	14.83	14
General obligation bonds	323,948	4.57	11
Other long-term debt	211,882	2.91	14
Lease purchase debt	236,796	3.34	17
Short-term debt	171,320	2.45	6

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	3,080,733	39.63	12
Bond funds	9,133,329	121.97	10
General/other funds	24,971,621	344.39	21

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Water/sewer	revenue bond	25,611,563	12
2 Jails	other long-term	10,420,000	1
3 Water/sewer	G.O.	10,197,500	2
4 Jails	G.O.	8,140,000	3
5 Multi-purpose	G.O.	7,210,000	1
6 Public buildings	G.O.	7,007,500	2
7 Public buildings	lease pool	6,076,191	8
8 All other	G.O.	6,064,000	5
9 Solid waste system	G.O.	4,313,333	3
10 Water/sewer	other long-term	4,065,668	11
11 Law enforcement and corrections	G.O.	4,000,000	1
12 Industrial revenue bonds	revenue bond	3,931,785	4
13 Parks and recreation facilities	G.O.	3,805,000	1

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	729.47	100.0%
1 Real and personal property taxes	131.22	18.0%
2 Special purpose sales tax	105.19	14.4%
3 Water and sewer system	91.66	12.6%
4 Local option sales tax	87.95	12.1%
5 State intergovernmental revenues	27.82	3.8%
6 Fines, forfeits and court fees	27.78	3.8%
7 State DHR health grants	26.06	3.6%
8 Solid waste system	19.07	2.6%
9 Insurance premiums taxes	18.68	2.6%
10 Motor vehicle taxes	18.67	2.6%
11 Other enterprise funds	16.35	2.2%
12 Interest earnings on investments	13.97	1.9%
13 Public utilities taxes	11.46	1.6%
14 Fire service subscription fees	9.55	1.3%
15 Other service charges	8.61	1.2%
16 Ambulance charges	8.46	1.2%
17 Other excise and special use taxes	8.23	1.1%
18 Tax collection fees	7.90	1.1%
19 Building permits	7.46	1.0%
20 Fee collections of county officers	7.30	1.0%
21 Other local intergovernmental revenues	6.88	0.9%
22 Garbage and trash collection charges	6.56	0.9%
23 Receipts from sale of materials	5.71	0.8%
24 Intangible taxes (regular and recording)	5.29	0.7%
25 FIFA, penalties, interest and cost	5.24	0.7%
26 Alcoholic beverage taxes	5.09	0.7%
27 Federal intergovernmental revenues	4.88	0.7%
28 Hotel/motel tax	4.61	0.6%
29 All additional revenues	4.56	0.6%
30 Special assessments	4.43	0.6%
31 Landfill fees	4.19	0.6%
32 Airport	3.41	0.5%
33 Business licenses and occupational taxes	3.01	0.4%
34 Parks and recreation charges	2.74	0.4%
35 Franchise payments taxes	2.64	0.4%
36 Rents and royalties	2.09	0.3%
37 Receipts from sale of real property	1.37	0.2%
38 Mobile home taxes	1.29	0.2%
39 Other licenses, permits and fees	1.12	0.2%
40 Alcoholic beverage taxes	0.70	0.1%
41 Parking facilities and meters	0.22	0.0%
42 Railroad equipment tax	0.08	0.0%
43 Cemetery fees	0.00	0.0%
44 Electric supply system	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 MARTA sales tax	0.00	0.0%



Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	899.18	100.0%
1 Debt service costs	125.29	13.9%
2 Water and sewer system	122.75	13.7%
3 Construction (non-utility)	93.63	10.4%
4 Sheriff's department	53.37	5.9%
5 Jail	38.35	4.3%
6 Highways and streets	35.35	3.9%
7 Fire department	30.21	3.4%
8 General administration	29.89	3.3%
9 Police department	27.81	3.1%
10 Purchase of equipment and land	27.76	3.1%
11 Solid waste system	27.71	3.1%
12 State DHR health grants	26.06	2.9%
13 Correctional institute	23.68	2.6%
14 Other enterprise funds	20.62	2.3%
15 Other general expenditures	18.33	2.0%
16 Parks and recreation	14.27	1.6%
17 Garbage and trash disposal	14.22	1.6%
18 Payments to other hospitals	13.76	1.5%
19 Public health	13.24	1.5%
20 General government buildings	12.75	1.4%
21 Ambulance service	9.85	1.1%
22 Superior court	9.69	1.1%
23 Clerk of courts	8.30	0.9%
24 Tax assessor/appraiser	8.07	0.9%
25 General insurance	8.05	0.9%
26 Juvenile and magistrate court	8.05	0.9%
27 Garbage and trash collection	7.99	0.9%
28 County/municipal hospital	7.74	0.9%
29 Tax commissioner	7.60	0.8%
30 Building inspection and regulation	7.23	0.8%
31 Public welfare and social services	7.14	0.8%
32 Libraries	6.31	0.7%
33 Financial administration	5.84	0.6%
34 Airport	5.22	0.6%
35 Legal fees	5.13	0.6%
36 State Court	4.66	0.5%
37 Drainage	3.92	0.4%
38 Probate court	2.83	0.3%
39 Community development	2.74	0.3%
40 Education (general government)	2.35	0.3%
41 Natural resources	1.40	0.2%

County Group - C  
 Number Reporting = 21  
 Population Range = 25,000 - 49,999  
 1998 Estimated Population = 741,115

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	16,375,944	464.02
Property Taxes	5,756,668	163.12
Real and personal property taxes	4,558,320	129.16
All other property taxes	1,198,348	33.96
Sales Taxes	4,668,843	132.29
Local option sales taxes	2,388,256	67.67
MARTA tax	0	0.00
Special purpose sales tax	2,280,587	64.62
Excise and Special Use Taxes	788,096	22.33
Alcoholic beverage taxes	86,270	2.44
Insurance premiums taxes	645,072	18.28
Hotel/motel taxes	9,378	0.27
Franchise payments taxes	47,376	1.34
Other excise and special use taxes	0	0.00
Licenses, Permits and Fees	164,837	4.67
Intergovernmental Revenues	2,170,076	61.49
State	891,288	25.26
State DHR Health Grants	944,753	26.77
Other local funds	179,282	5.08
Federal funds	154,752	4.38
Service Charges and Other Revenues	2,827,424	80.12
Service charge revenues	946,477	26.82
Other revenues	1,880,947	53.30

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	12,204,674	345.83
Administration	2,507,545	71.05
Financial administration	129,516	3.67
Tax commissioner	252,525	7.16
Tax assessor/appraiser	290,040	8.22
General administration	1,017,022	28.82
General government buildings	316,280	8.96
General insurance	404,563	11.46
Legal fees	97,598	2.77
Public Safety and Corrections	3,287,909	93.17
Sheriff's department	1,345,698	38.13
Police department	60,165	1.70
Correctional institute	335,401	9.50
Jail	1,162,666	32.94
Fire department	383,980	10.88
Courts	997,183	28.26
Superior court	306,226	8.68
State court	85,626	2.43
Juvenile and magistrate court	202,290	5.73
Probate court	134,025	3.80
Clerk of courts	269,015	7.62
Municipal court	0	0.00
Health and Human Services	1,909,287	54.10
County/municipal hospital	23,285	0.66
Payments to other hospitals	57,567	1.63
Public health	245,978	6.97
Public welfare and social services	178,543	5.06
Ambulance service	459,160	13.01
State DHR health grants	944,753	26.77
Public works	498,455	14.12
Parking facilities and meters	0	0.00
Natural resources	64,860	1.84
Garbage and trash collection	129,164	3.66
Garbage disposal (landfill)	304,431	8.63

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	1,710,539	48.47
Highways and streets	1,705,162	48.32
Drainage	5,377	0.15
Leisure services	515,236	14.60
Parks and recreation	378,285	10.72
Libraries	136,951	3.88
Education (non-school board)	8,920	0.25
Community Development	210,508	5.96
Building inspection and regulation	96,358	2.73
Community development	114,149	3.23
Other General Operating	559,092	15.84

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	1,128,182	31.97
Total Construction	1,727,590	48.95
1 General government buildings (Const.)	1,232,202	35.49
2 Highways and streets (Const.)	1,201,265	33.78
3 Education - general govt. (Const.)	635,160	19.94
4 Garbage and trash disposal (Const.)	659,776	19.73
5 Highways and streets (Land)	455,149	12.84
6 General administration (Const.)	430,774	12.37
7 Parks and recreation (Const.)	340,995	9.54
8 Other expenditures (Land)	304,735	8.00
9 Community development (Const.)	252,094	7.01
10 Fire department (Land)	214,553	5.79
11 Garbage and trash disposal (Land)	101,930	3.21
12 Sheriffs department (Land)	108,555	3.08
13 Community development (Land)	99,201	2.91
14 General government buildings (Land)	95,916	2.49
15 Financial administration (Land)	88,896	2.27
16 Other expenditures (Const.)	59,458	1.90
17 Police department (Land)	45,409	1.47
18 Ambulance service (Land)	51,076	1.38

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	6,805,000	192.43	1
General obligation bonds	259,347	8.28	1
Other long-term debt	177,730	4.84	4
Lease purchase debt	480,580	14.46	9
Short-term debt	2,528,639	69.55	9
Retired During Fiscal Year			
Revenue bonds	339,404	8.99	9
General obligation bonds	836,577	23.94	6
Other long-term debt	163,698	4.57	7
Lease purchase debt	353,021	10.19	17
Short-term debt	2,305,563	64.30	10
Outstanding at End of Year			
Revenue bonds	4,985,033	132.06	10
General obligation bonds	1,744,312	50.56	4
Other long-term debt	666,155	19.25	7
Lease purchase debt	982,013	28.35	17
Short-term debt	2,838,824	69.36	4
Interest Paid on Debt During Year			
Revenue bonds	143,617	3.80	9
General obligation bonds	60,991	1.75	6
Other long-term debt	27,293	0.78	6
Lease purchase debt	58,011	1.68	15
Short-term debt	103,748	2.96	9

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	296,341	8.42	9
Bond funds	1,906,067	49.84	4
General/other funds	6,868,832	194.63	21

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer system	revenue bond	5,861,770	7
2 Public buildings	G.O.	3,645,000	1
3 All purposes	short-term	2,838,824	4
4 Solid waste system	revenue bond	2,812,938	1
5 Public buildings	lease pool	2,784,807	2
6 All other	G.O.	1,507,500	1
7 Solid waste system	G.O.	1,140,000	1
8 All other	revenue bond	1,010,000	3
9 Solid waste system	other long-term	888,871	2
10 Jails	lease pool	782,811	3
11 Water/sewer system	other long-term	660,446	4
12 Multi-purpose	lease pool	611,914	3

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	752,877	8	1,153,711	8
Electric supply	0	0	0	0
Gas supply	455,389	1	527,775	1
Airport	210,027	2	758,116	2
Solid waste system	1,357,966	11	1,373,457	11
Other enterprise funds	450,176	7	594,930	7

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	1,278,034	11.4%
Gross salaries and wages	5,251,614	47.0%
Total personnel expenditures	6,529,648	58.5%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	622.90	100.0%
1 Real and personal property taxes	129.16	20.7%
2 Special purpose sales tax	75.71	12.2%
3 Local option sales tax	70.71	11.4%
4 Solid waste system	36.31	5.8%
5 State DHR health grants	26.77	4.3%
6 Fines, forfeits and court fees	26.51	4.3%
7 State intergovernmental revenues	25.26	4.1%
8 Water and sewer system	21.67	3.5%
9 Motor vehicle taxes	18.50	3.0%
10 Insurance premiums taxes	18.28	2.9%
11 Gas supply system	16.84	2.7%
12 Ambulance charges	14.40	2.3%
13 Landfill fees	13.92	2.2%
14 Other enterprise funds	13.60	2.2%
15 Garbage and trash collection charges	10.95	1.8%
16 Other service charges	10.22	1.6%
17 Fee collections of county officers	8.31	1.3%
18 Interest earnings on investments	7.58	1.2%
19 Tax collection fees	7.12	1.1%
20 Receipts from sale of real property	7.00	1.1%
21 Public utilities taxes	6.88	1.1%
22 Other local intergovernmental revenues	5.91	0.9%
23 Fire service subscription fees	5.71	0.9%
24 Federal intergovernmental revenues	5.69	0.9%
25 Airport	5.55	0.9%
26 All additional revenues	5.48	0.9%
27 FIFA, penalties, interest and cost	3.71	0.6%
28 Intangible taxes (regular and recording)	3.68	0.6%
29 Building permits	3.47	0.6%
30 Parks and recreation charges	3.35	0.5%
31 Rents and royalties	3.28	0.5%
32 Alcoholic beverage taxes	2.87	0.5%
33 Mobile home taxes	2.19	0.4%
34 Receipts from sale of materials	1.72	0.3%
35 Franchise payments taxes	1.52	0.2%
36 Business licenses and occupational taxes	1.29	0.2%
37 Hotel/motel tax	0.69	0.1%
38 Other licenses, permits and fees	0.65	0.1%
39 Alcoholic beverage taxes	0.37	0.1%
40 Railroad equipment tax	0.07	0.0%
41 Special assessments	0.01	0.0%
42 Cemetery fees	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Other excise and special use taxes	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	762.50	100.0%
1 Debt service costs	123.31	16.2%
2 Construction (non-utility)	57.44	7.5%
3 Highways and streets	48.32	6.3%
4 Sheriff's department	38.13	5.0%
5 Solid waste system	36.72	4.8%
6 Jail	34.19	4.5%
7 Water and sewer system	33.21	4.4%
8 Correctional institute	32.67	4.3%
9 Purchase of equipment and land	32.27	4.2%
10 General administration	28.82	3.8%
11 State DHR health grants	26.77	3.5%
12 Airport	20.03	2.6%
13 Gas supply system	19.52	2.6%
14 Other enterprise funds	17.97	2.4%
15 Ambulance service	16.97	2.2%
16 Other general expenditures	16.66	2.2%
17 Garbage and trash disposal	15.56	2.0%
18 General insurance	15.56	2.0%
19 Police department	13.01	1.7%
20 Parks and recreation	12.07	1.6%
21 Fire department	11.50	1.5%
22 Garbage and trash collection	9.81	1.3%
23 Superior court	8.99	1.2%
24 General government buildings	8.96	1.2%
25 Clerk of courts	8.34	1.1%
26 Tax assessor/appraiser	8.22	1.1%
27 Tax commissioner	7.16	0.9%
28 Public health	6.97	0.9%
29 Payments to other hospitals	5.80	0.8%
30 Juvenile and magistrate court	5.73	0.8%
31 Public welfare and social services	5.06	0.7%
32 Community development	4.89	0.6%
33 Libraries	4.52	0.6%
34 Financial administration	4.31	0.6%
35 State Court	4.02	0.5%
36 County/municipal hospital	3.84	0.5%
37 Probate court	3.80	0.5%
38 Building inspection and regulation	3.58	0.5%
39 Legal fees	3.35	0.4%
40 Natural resources	1.93	0.3%
41 Drainage	1.63	0.2%
42 Education (general government)	0.88	0.1%



**County Group - D**  
**Number Reporting = 42**  
**Population Range = 15,000 - 24,999**  
**1998 Estimated Population = 830,284**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	9,603,731	485.81
Property Taxes	3,739,387	189.16
Real and personal property taxes	2,624,297	132.75
All other property taxes	1,115,090	56.41
Sales Taxes	2,659,817	134.55
Local option sales taxes	1,168,792	59.12
MARTA tax	0	0.00
Special purpose sales tax	1,491,026	75.42
Excise and Special Use Taxes	548,926	27.77
Alcoholic beverage taxes	75,602	3.82
Insurance premiums taxes	418,459	21.17
Hotel/motel taxes	18,940	0.96
Franchise payments taxes	24,793	1.25
Other excise and special use taxes	11,132	0.56
Licenses, Permits and Fees	119,287	6.03
Intergovernmental Revenues	909,232	45.99
State	516,252	26.11
State DHR Health Grants	209,803	10.61
Other local funds	99,695	5.04
Federal funds	83,481	4.22
Service Charges and Other Revenues	1,627,082	82.31
Service charge revenues	580,714	29.38
Other revenues	1,046,368	52.93

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	7,131,603	360.75
Administration	1,395,017	70.57
Financial administration	49,635	2.51
Tax commissioner	163,100	8.25
Tax assessor/appraiser	179,560	9.08
General administration	577,067	29.19
General government buildings	165,625	8.38
General insurance	215,890	10.92
Legal fees	44,140	2.23
Public Safety and Corrections	1,746,948	88.37
Sheriff's department	941,723	47.64
Police department	7,108	0.36
Correctional institute	53,447	2.70
Jail	480,451	24.30
Fire department	264,219	13.37
Courts	553,370	27.99
Superior court	169,431	8.57
State court	28,908	1.46
Juvenile and magistrate court	94,944	4.80
Probate court	107,079	5.42
Clerk of courts	153,008	7.74
Municipal court	0	0.00
Health and Human Services	971,972	49.17
County/municipal hospital	57,275	2.90
Payments to other hospitals	13,468	0.68
Public health	144,701	7.32
Public welfare and social services	114,479	5.79
Ambulance service	432,247	21.87
State DHR health grants	209,803	10.61
Public works	436,783	22.09
Parking facilities and meters	0	0.00
Natural resources	53,789	2.72
Garbage and trash collection	134,328	6.79
Garbage disposal (landfill)	248,666	12.58

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	1,176,107	59.49
Highways and streets	1,172,913	59.33
Drainage	3,195	0.16
Leisure services	274,727	13.90
Parks and recreation	198,124	10.02
Libraries	76,604	3.87
Education (non-school board)	967	0.05
Community Development	157,698	7.98
Building inspection and regulation	67,931	3.44
Community development	89,767	4.54
Other General Operating	418,013	21.15

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	637,118	32.23
Total Construction	1,077,784	54.52
1 Jail (Const.)	995,519	50.08
2 Highways and streets (Const.)	826,176	41.83
3 Natural resources (Const.)	625,474	38.25
4 General government buildings (Const.)	395,949	18.97
5 Ambulance service (Const.)	396,062	18.40
6 Other expenditures (Const.)	381,521	18.22
7 Parks and recreation (Const.)	267,999	12.50
8 Highways and streets (Land)	208,266	10.57
9 General administration (Const.)	196,584	9.26
10 Drainage (Const.)	184,562	9.16
11 Community development (Const.)	182,353	9.08
12 Public health (Const.)	154,436	7.69
13 Fire department (Const.)	138,883	6.81
14 Garbage and trash disposal (Const.)	130,630	6.73
15 Garbage and trash collection (Land)	128,203	6.33
16 Public welfare and social services (Const.)	115,512	5.58
17 Garbage and trash disposal (Land)	95,400	5.08
18 Sheriffs department (Land)	88,775	4.53

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	6,716,250	296.49	4
General obligation bonds	200,000	8.78	1
Other long-term debt	695,813	35.46	4
Lease purchase debt	373,589	19.28	26
Short-term debt	1,080,577	55.91	10
Retired During Fiscal Year			
Revenue bonds	678,067	33.40	10
General obligation bonds	625,481	29.24	8
Other long-term debt	333,659	16.31	18
Lease purchase debt	222,810	11.32	33
Short-term debt	802,293	39.80	13
Outstanding at End of Year			
Revenue bonds	4,480,430	217.57	12
General obligation bonds	1,969,925	92.10	8
Other long-term debt	1,034,798	51.00	17
Lease purchase debt	792,439	40.16	32
Short-term debt	1,033,665	55.29	4
Interest Paid on Debt During Year			
Revenue bonds	192,601	9.52	11
General obligation bonds	125,793	5.88	8
Other long-term debt	56,295	2.76	17
Lease purchase debt	51,998	2.62	31
Short-term debt	23,259	1.15	13

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	922,614	45.48	7
Bond funds	2,273,374	104.32	6
General/other funds	4,780,303	241.81	42

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	5,632,996	8
2 Jails	other long-term	2,304,708	2
3 Water/sewer	G.O.	2,040,583	3
4 Jails	G.O.	1,700,000	2
5 Industrial revenue bonds	revenue bond	1,613,333	3
6 Jails	lease pool	1,597,547	4
7 All other	revenue bond	1,407,500	2
8 Multi-purpose	G.O.	1,337,500	2
9 Public buildings	other long-term	1,311,919	2
10 Public buildings	G.O.	1,189,313	2
11 Solid waste system	revenue bond	1,046,193	1
12 Short-term, all purposes	short-term	1,033,665	4
13 All other	other long-term	932,394	3

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	721.81	100.0%
1 Real and personal property taxes	132.75	18.4%
2 Public utilities taxes	100.12	13.9%
3 Special purpose sales tax	79.50	11.0%
4 Local option sales tax	62.43	8.6%
5 Water and sewer system	35.48	4.9%
6 Solid waste system	31.98	4.4%
7 Fines, forfeits and court fees	29.20	4.0%
8 State intergovernmental revenues	26.11	3.6%
9 Insurance premiums taxes	21.17	2.9%
10 Motor vehicle taxes	20.49	2.8%
11 Garbage and trash collection charges	18.52	2.6%
12 Other enterprise funds	16.19	2.2%
13 Ambulance charges	15.57	2.2%
14 State DHR health grants	10.61	1.5%
15 Landfill fees	10.53	1.5%
16 Special assessments	10.23	1.4%
17 Fee collections of county officers	9.67	1.3%
18 Other service charges	9.31	1.3%
19 Interest earnings on investments	9.26	1.3%
20 Tax collection fees	8.16	1.1%
21 Federal intergovernmental revenues	6.88	1.0%
22 Other local intergovernmental revenues	6.81	0.9%
23 FIFA, penalties, interest and cost	5.59	0.8%
24 All additional revenues	5.36	0.7%
25 Building permits	4.54	0.6%
26 Intangible taxes (regular and recording)	4.54	0.6%
27 Receipts from sale of materials	4.32	0.6%
28 Alcoholic beverage taxes	4.29	0.6%
29 Rents and royalties	3.21	0.4%
30 Other excise and special use taxes	3.21	0.4%
31 Hotel/motel tax	3.12	0.4%
32 Parks and recreation charges	3.06	0.4%
33 Mobile home taxes	2.46	0.3%
34 Receipts from sale of real property	1.99	0.3%
35 Business licenses and occupational taxes	1.76	0.2%
36 Franchise payments taxes	1.69	0.2%
37 Other licenses, permits and fees	0.87	0.1%
38 Alcoholic beverage taxes	0.51	0.1%
39 Railroad equipment tax	0.31	0.0%
40 Airport	0.00	0.0%
41 Cemetery fees	0.00	0.0%
42 Electric supply system	0.00	0.0%
43 Fire service subscription fees	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	913.86	100.0%
1 Debt service costs	204.77	22.4%
2 Construction (non-utility)	71.62	7.8%
3 Water and sewer system	67.59	7.4%
4 Highways and streets	60.93	6.7%
5 Sheriff's department	47.64	5.2%
6 Solid waste system	43.45	4.8%
7 Correctional institute	36.64	4.0%
8 Purchase of equipment and land	33.70	3.7%
9 Other enterprise funds	30.83	3.4%
10 General administration	29.19	3.2%
11 Jail	27.68	3.0%
12 Ambulance service	26.70	2.9%
13 Other general expenditures	22.67	2.5%
14 Garbage and trash disposal	16.94	1.9%
15 County/municipal hospital	16.19	1.8%
16 Fire department	14.14	1.5%
17 Garbage and trash collection	13.75	1.5%
18 General insurance	13.35	1.5%
19 State DHR health grants	10.61	1.2%
20 Parks and recreation	10.02	1.1%
21 Tax assessor/appraiser	9.08	1.0%
22 Superior court	9.00	1.0%
23 General government buildings	8.97	1.0%
24 Clerk of courts	8.93	1.0%
25 Tax commissioner	8.25	0.9%
26 Payments to other hospitals	8.23	0.9%
27 Public health	7.48	0.8%
28 Community development	6.10	0.7%
29 Building inspection and regulation	5.93	0.6%
30 Public welfare and social services	5.79	0.6%
31 Probate court	5.42	0.6%
32 Juvenile and magistrate court	4.90	0.5%
33 Financial administration	4.33	0.5%
34 Airport	4.01	0.4%
35 Libraries	3.87	0.4%
36 State Court	3.44	0.4%
37 Legal fees	3.06	0.3%
38 Natural resources	3.05	0.3%
39 Police department	2.97	0.3%
40 Drainage	1.72	0.2%
41 Education (general government)	0.89	0.1%

County Group - E  
 Number Reporting = 24  
 Population Range = 10,000 - 14,999  
 1998 Estimated Population = 286,775

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	6,496,984	543.73
Property Taxes	2,481,289	207.66
Real and personal property taxes	1,964,236	164.39
All other property taxes	517,053	43.27
Sales Taxes	1,747,620	146.26
Local option sales taxes	740,466	61.97
MARTA tax	0	0.00
Special purpose sales tax	1,007,154	84.29
Excise and Special Use Taxes	333,779	27.93
Alcoholic beverage taxes	52,195	4.37
Insurance premiums taxes	248,261	20.78
Hotel/motel taxes	26,338	2.20
Franchise payments taxes	6,399	0.54
Other excise and special use taxes	586	0.05
Licenses, Permits and Fees	75,719	6.34
Intergovernmental Revenues	755,168	63.20
State	480,593	40.22
State DHR Health Grants	135,222	11.32
Other local funds	78,090	6.54
Federal funds	61,264	5.13
Service Charges and Other Revenues	1,103,407	92.34
Service charge revenues	390,576	32.69
Other revenues	712,832	59.66



**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	5,049,096	422.56
Administration	974,207	81.53
Financial administration	54,527	4.56
Tax commissioner	120,800	10.11
Tax assessor/appraiser	131,051	10.97
General administration	337,507	28.25
General government buildings	129,665	10.85
General insurance	162,146	13.57
Legal fees	38,512	3.22
Public Safety and Corrections	1,112,439	93.10
Sheriff's department	675,393	56.52
Police department	581	0.05
Correctional institute	60,445	5.06
Jail	254,679	21.31
Fire department	121,341	10.15
Courts	411,665	34.45
Superior court	151,767	12.70
State court	13,730	1.15
Juvenile and magistrate court	67,295	5.63
Probate court	91,516	7.66
Clerk of courts	87,357	7.31
Municipal court	0	0.00
Health and Human Services	774,342	64.80
County/municipal hospital	60,513	5.06
Payments to other hospitals	36,796	3.08
Public health	99,042	8.29
Public welfare and social services	109,655	9.18
Ambulance service	333,115	27.88
State DHR health grants	135,222	11.32
Public works	400,332	33.50
Parking facilities and meters	0	0.00
Natural resources	45,258	3.79
Garbage and trash collection	144,478	12.09
Garbage disposal (landfill)	210,596	17.62

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	872,037	72.98
Highways and streets	868,164	72.66
Drainage	3,873	0.32
Leisure services	152,079	12.73
Parks and recreation	113,369	9.49
Libraries	38,710	3.24
Education (non-school board)	4,610	0.39
Community Development	106,820	8.94
Building inspection and regulation	41,503	3.47
Community development	65,317	5.47
Other General Operating	240,566	20.13

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	487,965	40.84
Total Construction	792,534	66.33
1 General government buildings (Const.)	1,169,283	100.62
2 Jail (Const.)	873,953	77.56
3 Highways and streets (Const.)	959,288	77.42
4 General administration (Const.)	524,493	39.53
5 Garbage and trash disposal (Const.)	210,577	21.02
6 Community development (Const.)	202,591	17.22
7 Garbage and trash disposal (Land)	170,222	14.85
8 Education - general govt. (Const.)	188,821	14.71
9 Highways and streets (Land)	159,931	13.28
10 Drainage (Const.)	126,919	12.23
11 Community development (Land)	150,000	11.76
12 Public welfare and social services (Const.)	128,138	11.51
13 Natural resources (Const.)	99,920	9.22
14 Parks and recreation (Const.)	110,898	8.69
15 Parks and recreation (Land)	85,938	7.02
16 Sheriffs department (Land)	61,065	5.08
17 Other expenditures (Land)	58,344	4.85
18 General government buildings (Land)	52,539	4.42

**Table 4. Amount of of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
General obligation bonds	5,750,000	553.52	1
Other long-term debt	1,350,531	97.03	2
Lease purchase debt	230,581	18.96	11
Short-term debt	867,033	77.47	7
Retired During Fiscal Year			
Revenue bonds	45,133	3.71	3
General obligation bonds	303,958	26.61	5
Other long-term debt	35,778	2.69	4
Lease purchase debt	112,126	9.46	16
Short-term debt	496,121	46.27	7
Outstanding at End of Year			
Revenue bonds	975,067	80.07	3
General obligation bonds	1,813,763	158.13	5
Other long-term debt	745,636	55.98	4
Lease purchase debt	357,461	29.97	14
Short-term debt	671,846	59.84	7
Interest Paid on Debt During Year			
Revenue bonds	64,452	5.29	3
General obligation bonds	51,463	4.57	6
Other long-term debt	6,984	0.52	3
Lease purchase debt	17,492	1.49	14
Short-term debt	27,198	2.54	7

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	298,920	24.55	3
Bond funds	973,361	95.16	2
General/other funds	3,307,968	276.84	24

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Jails	G.O.	5,750,000	1
2 Multi-purpose	other long-term	2,433,000	1
3 Public buildings	G.O.	2,412,000	1
4 Water/sewer	revenue bond	1,274,500	2
5 Short-term, all purposes	short-term	671,846	7
6 All other	G.O.	476,250	1
7 Multi-purpose	G.O.	400,000	1
8 Industrial revenue bonds	revenue bond	376,200	1
9 Highways, streets and drainage	lease pool	215,128	11
10 Water/sewer	other long-term	199,122	1
11 Fire protection	lease pool	193,404	4
12 Highways, streets and drainage	other long-term	193,230	1
13 Solid waste system	lease pool	147,676	4

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	718.26	100.0%
1 Real and personal property taxes	164.39	22.9%
2 Special purpose sales tax	84.29	11.7%
3 Local option sales tax	65.01	9.1%
4 Water and sewer system	63.17	8.8%
5 State intergovernmental revenues	40.22	5.6%
6 Fines, forfeits and court fees	31.00	4.3%
7 Solid waste system	22.32	3.1%
8 Public utilities taxes	22.19	3.1%
9 Motor vehicle taxes	21.38	3.0%
10 Insurance premiums taxes	20.78	2.9%
11 Ambulance charges	17.83	2.5%
12 Landfill fees	16.58	2.3%
13 Garbage and trash collection charges	14.94	2.1%
14 State DHR health grants	11.32	1.6%
15 Other enterprise funds	11.00	1.5%
16 Other local intergovernmental revenues	10.64	1.5%
17 Fee collections of county officers	10.56	1.5%
18 Interest earnings on investments	9.40	1.3%
19 Tax collection fees	7.84	1.1%
20 Hotel/motel tax	7.28	1.0%
21 Federal intergovernmental revenues	7.16	1.0%
22 All additional revenues	7.10	1.0%
23 Other service charges	6.67	0.9%
24 FIFA, penalties, interest and cost	6.49	0.9%
25 Building permits	6.09	0.8%
26 Receipts from sale of materials	5.83	0.8%
27 Intangible taxes (regular and recording)	4.42	0.6%
28 Alcoholic beverage taxes	4.37	0.6%
29 Parks and recreation charges	4.31	0.6%
30 Rents and royalties	3.65	0.5%
31 Receipts from sale of real property	2.59	0.4%
32 Mobile home taxes	2.47	0.3%
33 Business licenses and occupational taxes	1.43	0.2%
34 Other licenses, permits and fees	0.98	0.1%
35 Franchise payments taxes	0.90	0.1%
36 Alcoholic beverage taxes	0.65	0.1%
37 Railroad equipment tax	0.47	0.1%
38 Other excise and special use taxes	0.39	0.1%
39 Airport	0.17	0.0%
40 Cemetery fees	0.00	0.0%
41 Electric supply system	0.00	0.0%
42 Fire service subscription fees	0.00	0.0%
43 Gas supply system	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Parking facilities and meters	0.00	0.0%
47 Special assessments	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,156.74	100.0%
1 Debt service costs	219.64	19.0%
2 Water and sewer system	173.60	15.0%
3 Construction (non-utility)	110.54	9.6%
4 Highways and streets	72.66	6.3%
5 Correctional institute	56.72	4.9%
6 Sheriff's department	56.52	4.9%
7 Purchase of equipment and land	45.61	3.9%
8 Payments to other hospitals	34.49	3.0%
9 Ambulance service	29.12	2.5%
10 General administration	28.25	2.4%
11 County/municipal hospital	25.96	2.2%
12 Garbage and trash disposal	25.28	2.2%
13 Other general expenditures	24.08	2.1%
14 Jail	23.98	2.1%
15 Garbage and trash collection	22.37	1.9%
16 General insurance	16.09	1.4%
17 Solid waste system	14.70	1.3%
18 Other enterprise funds	13.46	1.2%
19 Superior court	12.70	1.1%
20 General government buildings	11.36	1.0%
21 State DHR health grants	11.32	1.0%
22 Tax assessor/appraiser	10.97	0.9%
23 Fire department	10.58	0.9%
24 Tax commissioner	10.11	0.9%
25 Clerk of courts	9.67	0.8%
26 Parks and recreation	9.49	0.8%
27 Public welfare and social services	9.18	0.8%
28 Community development	8.79	0.8%
29 Public health	8.29	0.7%
30 Probate court	7.66	0.7%
31 Financial administration	6.90	0.6%
32 Juvenile and magistrate court	5.63	0.5%
33 Building inspection and regulation	5.55	0.5%
34 State Court	5.44	0.5%
35 Legal fees	4.72	0.4%
36 Natural resources	4.55	0.4%
37 Drainage	3.68	0.3%
38 Libraries	3.24	0.3%
39 Education (general government)	2.38	0.2%
40 Airport	0.92	0.1%
41 Police department	0.56	0.0%

County Group - F  
 Number Reporting = 34  
 Population Range = Less than 10,000  
 1998 Estimated Population = 223,743

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	3,727,126	566.37
Property Taxes	1,440,240	218.86
Real and personal property taxes	1,127,035	171.26
All other property taxes	313,205	47.59
Sales Taxes	614,994	93.45
Local option sales taxes	273,791	41.61
MARTA tax	0	0.00
Special purpose sales tax	341,204	51.85
Excise and Special Use Taxes	162,760	24.73
Alcoholic beverage taxes	24,799	3.77
Insurance premiums taxes	132,991	20.21
Hotel/motel taxes	1,609	0.24
Franchise payments taxes	2,387	0.36
Other excise and special use taxes	974	0.15
Licenses, Permits and Fees	18,014	2.74
Intergovernmental Revenues	729,093	110.79
State	429,177	65.22
State DHR Health Grants	108,041	16.42
Other local funds	52,732	8.01
Federal funds	139,142	21.14
Service Charges and Other Revenues	762,025	115.80
Service charge revenues	344,479	52.35
Other revenues	417,546	63.45

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	2,900,026	440.69
Administration	574,923	87.37
Financial administration	37,305	5.67
Tax commissioner	80,223	12.19
Tax assessor/appraiser	70,162	10.66
General administration	236,167	35.89
General government buildings	56,098	8.52
General insurance	77,540	11.78
Legal fees	17,428	2.65
Public Safety and Corrections	497,368	75.58
Sheriff's department	305,527	46.43
Police department	1,007	0.15
Correctional institute	13,002	1.98
Jail	151,699	23.05
Fire department	26,133	3.97
Courts	254,294	38.64
Superior court	56,071	8.52
State court	10,814	1.64
Juvenile and magistrate court	37,765	5.74
Probate court	69,797	10.61
Clerk of courts	79,846	12.13
Municipal court	0	0.00
Health and Human Services	659,140	100.16
County/municipal hospital	236,763	35.98
Payments to other hospitals	4,723	0.72
Public health	75,315	11.44
Public welfare and social services	67,902	10.32
Ambulance service	166,396	25.29
State DHR health grants	108,041	16.42
Public works	192,335	29.23
Parking facilities and meters	0	0.00
Natural resources	35,829	5.44
Garbage and trash collection	80,471	12.23
Garbage disposal (landfill)	76,036	11.55



**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	532,945	80.99
Highways and streets	531,998	80.84
Drainage	947	0.14
Leisure services	70,700	10.74
Parks and recreation	53,456	8.12
Libraries	17,244	2.62
Education (non-school board)	2,178	0.33
Community Development	26,546	4.03
Building inspection and regulation	10,091	1.53
Community development	16,455	2.50
Other General Operating	89,596	13.61

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	235,584	35.80
Total Construction	319,258	48.51
1 Other expenditures (Const.)	494,734	59.56
2 General government buildings (Const.)	358,106	49.01
3 Public health (Const.)	360,121	40.63
4 Community development (Const.)	202,593	34.53
5 Highways and streets (Const.)	233,124	31.58
6 Public welfare and social services (Const.)	206,717	27.07
7 Libraries (Const.)	145,020	17.52
8 Highways and streets (Land)	111,270	15.68
9 Ambulance service (Const.)	123,522	13.49
10 Community development (Land)	79,690	12.60
11 Garbage and trash disposal (Land)	101,314	12.30
12 Garbage and trash collection (Land)	54,360	9.01
13 Sheriffs department (Land)	36,576	5.29
14 Ambulance service (Land)	33,721	4.86
15 General administration (Land)	33,720	4.46
16 Drainage (Land)	21,636	3.38
17 General government buildings (Land)	22,988	3.24
18 Jail (Const.)	18,294	2.77

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
General obligation bonds	72,243	9.17	1
Other long-term debt	240,132	31.39	6
Lease purchase debt	133,712	16.49	12
Short-term debt	316,726	40.04	15
Retired During Fiscal Year			
Revenue bonds	35,317	4.64	2
General obligation bonds	138,881	17.26	6
Other long-term debt	102,357	13.06	13
Lease purchase debt	63,675	8.20	21
Short-term debt	295,035	36.75	15
Outstanding at End of Year			
Revenue bonds	1,522,947	200.24	2
General obligation bonds	2,154,126	277.32	5
Other long-term debt	530,822	67.43	11
Lease purchase debt	464,454	59.78	21
Short-term debt	248,148	33.04	12
Interest Paid on Debt During Year			
Revenue bonds	87,256	11.47	2
General obligation bonds	104,775	13.02	6
Other long-term debt	27,258	3.55	10
Lease purchase debt	36,318	4.67	21
Short-term debt	16,202	1.97	14

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	627,779	78.82	4
Bond funds	273,899	30.08	2
General/other funds	1,217,751	185.05	34

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Multi-purpose	G.O.	6,785,000	1
2 Multi-purpose	lease pool	3,069,938	2
3 Solid waste system	G.O.	3,053,130	1
4 Water/sewer	revenue bond	1,453,148	2
5 Public buildings	lease pool	817,563	1
6 Public buildings	G.O.	560,000	1
7 Solid waste system	other long-term	480,039	5
8 Multi-purpose	other long-term	452,704	3
9 Public buildings	other long-term	272,515	1
10 Short-term, all purposes	short-term	248,148	12
11 Water/sewer	other long-term	203,178	3
12 Parks and recreation facilities	G.O.	200,000	1
13 Highways, streets and drainage	other long-term	195,916	3

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,387.67	100.0%
1 Hospital charges	649.25	46.8%
2 Real and personal property taxes	171.26	12.3%
3 State intergovernmental revenues	65.22	4.7%
4 Special purpose sales tax	61.07	4.4%
5 Local option sales tax	42.02	3.0%
6 Federal intergovernmental revenues	40.35	2.9%
7 Public utilities taxes	35.79	2.6%
8 Fines, forfeits and court fees	33.45	2.4%
9 Receipts from sale of materials	25.62	1.8%
10 Water and sewer system	24.22	1.7%
11 Motor vehicle taxes	24.16	1.7%
12 Ambulance charges	21.98	1.6%
13 Insurance premiums taxes	20.21	1.5%
14 Solid waste system	19.65	1.4%
15 State DHR health grants	16.42	1.2%
16 Other enterprise funds	15.78	1.1%
17 Other local intergovernmental revenues	13.10	0.9%
18 Garbage and trash collection charges	11.27	0.8%
19 Landfill fees	10.32	0.7%
20 Other excise and special use taxes	9.59	0.7%
21 All additional revenues	9.09	0.7%
22 Fee collections of county officers	8.48	0.6%
23 Interest earnings on investments	6.09	0.4%
24 Other service charges	5.93	0.4%
25 Tax collection fees	5.78	0.4%
26 Parks and recreation charges	5.54	0.4%
27 FIFA, penalties, interest and cost	4.76	0.3%
28 Alcoholic beverage taxes	3.98	0.3%
29 Mobile home taxes	3.91	0.3%
30 Special assessments	3.83	0.3%
31 Receipts from sale of real property	3.50	0.3%
32 Rents and royalties	3.03	0.2%
33 Intangible taxes (regular and recording)	2.57	0.2%
34 Building permits	2.50	0.2%
35 Hotel/motel tax	2.12	0.2%
36 Cemetery fees	2.10	0.2%
37 Business licenses and occupational taxes	1.16	0.1%
38 Railroad equipment tax	0.74	0.1%
39 Franchise payments taxes	0.70	0.1%
40 Alcoholic beverage taxes	0.63	0.0%
41 Other licenses, permits and fees	0.47	0.0%
42 Airport	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Fire service subscription fees	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,669.23	100.0%
1 Debt service costs	661.53	39.6%
2 County/municipal hospital	188.02	11.3%
3 Water and sewer system	104.69	6.3%
4 Correctional institute	80.85	4.8%
5 Highways and streets	80.84	4.8%
6 Construction (non-utility)	65.14	3.9%
7 Sheriff's department	46.43	2.8%
8 General administration	35.89	2.1%
9 Purchase of equipment and land	33.11	2.0%
10 Payments to other hospitals	31.78	1.9%
11 Jail	27.87	1.7%
12 Solid waste system	27.16	1.6%
13 Ambulance service	27.02	1.6%
14 Garbage and trash collection	21.58	1.3%
15 Other general expenditures	20.10	1.2%
16 Other enterprise funds	19.52	1.2%
17 State DHR health grants	16.42	1.0%
18 Garbage and trash disposal	14.93	0.9%
19 Clerk of courts	13.88	0.8%
20 General insurance	13.11	0.8%
21 Tax commissioner	12.19	0.7%
22 Public health	11.44	0.7%
23 Probate court	10.80	0.6%
24 Tax assessor/appraiser	10.66	0.6%
25 General government buildings	10.37	0.6%
26 Public welfare and social services	10.32	0.6%
27 Superior court	9.80	0.6%
28 Parks and recreation	8.50	0.5%
29 Financial administration	7.69	0.5%
30 State Court	7.11	0.4%
31 Juvenile and magistrate court	6.03	0.4%
32 Natural resources	5.94	0.4%
33 Education (general government)	4.84	0.3%
34 Building inspection and regulation	4.71	0.3%
35 Community development	4.37	0.3%
36 Fire department	4.21	0.3%
37 Legal fees	3.05	0.2%
38 Libraries	2.77	0.2%
39 Drainage	2.70	0.2%
40 Police department	1.84	0.1%

**Group**  
**Number Reporting =**  
**Population Range =**  
**1998 Estimated Population =**

**T**  
**2**  
**All Groups**  
**273,382**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	148,884,131	1,089.20
Property Taxes	40,478,022	296.13
Real and personal property taxes	28,604,131	209.26
All other property taxes	11,873,891	86.87
Sales Taxes	44,637,401	326.56
Local option sales taxes	22,291,785	163.08
MARTA tax	0	0.00
Special purpose sales tax	22,345,616	163.48
Excise and Special Use Taxes	13,622,914	99.66
Alcoholic beverage taxes	2,393,006	17.51
Insurance premiums taxes	5,216,365	38.16
Hotel/motel taxes	2,022,287	14.79
Franchise payments taxes	3,869,262	28.31
Other excise and special use taxes	121,995	0.89
Licenses, Permits and Fees	7,455,421	54.54
Intergovernmental Revenues	16,361,855	119.70
State	7,197,743	52.66
State DHR Health Grants	6,153,875	45.02
Other local funds	361,240	2.64
Federal funds	2,648,998	19.38
Service Charges and Other Revenues	26,328,520	192.61
Service charge revenues	8,239,787	60.28
Other revenues	18,088,733	132.33

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	104,978,143	768.00
Administration	16,417,328	120.11
Financial administration	2,142,838	15.68
Tax commissioner	860,059	6.29
Tax assessor/appraiser	683,191	5.00
General administration	9,177,937	67.14
General government buildings	2,319,525	16.97
General insurance	1,032,655	7.55
Legal fees	201,124	1.47
Public Safety and Corrections	38,894,284	284.54
Sheriff's department	3,038,313	22.23
Police department	15,919,006	116.46
Correctional institute	3,174,572	23.22
Jail	6,839,993	50.04
Fire department	9,922,401	72.59
Courts	6,485,114	47.44
Superior court	2,636,145	19.29
State court	1,068,263	7.82
Juvenile and magistrate court	552,510	4.04
Probate court	196,142	1.43
Clerk of courts	944,624	6.91
Municipal court	1,087,432	7.96
Health and Human Services	13,446,678	98.37
County/municipal hospital	0	0.00
Payments to other hospitals	4,204,927	30.76
Public health	844,344	6.18
Public welfare and social services	773,350	5.66
Ambulance service	1,470,184	10.76
State DHR health grants	6,153,875	45.02
Public works	3,854,568	28.20
Parking facilities and meters	298,990	2.19
Natural resources	600,369	4.39
Garbage and trash collection	2,428,685	17.77
Garbage disposal (landfill)	526,525	3.85

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	8,279,789	60.57
Highways and streets	7,047,583	51.56
Drainage	1,232,206	9.01
Leisure services	7,867,907	57.56
Parks and recreation	7,331,294	53.63
Libraries	536,613	3.93
Education (non-school board)	0	0.00
Community Development	5,388,404	39.42
Building inspection and regulation	1,202,824	8.80
Community development	4,185,580	30.62
Other General Operating	4,344,073	31.78

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	10,686,485	78.18
Total Construction	9,507,732	69.56
1 Parks and recreation (Const.)	4,889,145	35.77
2 General administration (Land)	4,875,171	35.67
3 Community development (Const.)	2,138,582	15.65
4 Police department (Land)	1,803,343	13.19
5 Highways and streets (Const.)	1,718,988	12.58
6 Fire department (Land)	1,114,902	8.16
7 Community development (Land)	1,007,228	7.37
8 Garbage and trash collection (Const.)	953,376	5.22
9 Parks and recreation (Land)	448,059	3.28
10 Highways and streets (Land)	311,430	2.28
11 Drainage (Const.)	397,442	2.17
12 Other expenditures (Land)	393,484	2.15
13 Financial administration (Land)	314,991	1.72
14 Correctional institute (Land)	140,823	1.55
15 Ambulance service (Land)	237,918	1.30
16 Sheriffs department (Land)	164,826	1.21
17 Jail (Land)	143,908	1.05
18 Garbage and trash collection (Land)	143,859	0.79



**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	45,575,000	249.38	1
Lease purchase debt	1,369,878	7.50	1
Retired During Fiscal Year			
Revenue bonds	8,135,000	59.51	2
General obligation bonds	6,025,000	44.08	2
Other long-term debt	600,000	3.28	1
Lease purchase debt	679,280	4.97	2
Outstanding at End of Year			
Revenue bonds	61,630,000	450.87	2
General obligation bonds	19,905,000	145.62	2
Other long-term debt	13,465,000	73.68	1
Lease purchase debt	3,481,670	25.47	2
Interest Paid on Debt During Year			
Revenue bonds	2,566,563	18.78	2
General obligation bonds	1,054,750	7.72	2
Other long-term debt	903,653	4.94	1
Lease purchase debt	133,745	0.98	2

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	8,826,056	64.57	2
Bond funds	17,289,727	126.49	2
General/other funds	108,807,165	796.01	2

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Multi-purpose	G.O.	39,200,000	1
2 All other	revenue bond	29,927,500	2
3 Water/sewer	revenue bond	28,532,500	2
4 All other	other long-term	13,465,000	1
5 Solid waste system	revenue bond	6,340,000	1
6 Public buildings	lease pool	4,261,812	1
7 Multi-purpose	lease pool	2,593,582	1
8 Jails	G.O.	610,000	1
9 Fire protection	lease pool	107,946	1

**Table 7: Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	----- Revenues -----		----- Expenditures -----	
	Average amount (\$)	Number reporting	Average amount (\$)	Number reporting
Water and sewer	27,895,618	1	20,022,934	1
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	1,077,195	1	1,257,993	1
Solid waste system	5,186,146	1	4,955,325	1
Other enterprise funds	3,660,837	2	5,503,250	2

**Table 8: Average Personnel Expenditures for Current Operations**

Category	Average amount (\$)	As percent of current operations
Employee benefits	15,619,316	15.8%
Gross salaries and wages	54,305,864	55.0%
Total personnel expenditures	69,925,180	70.8%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,534.11	100.0%
1 Water and sewer system	307.80	20.1%
2 Real and personal property taxes	209.26	13.6%
3 Special purpose sales tax	163.48	10.7%
4 Local option sales tax	163.08	10.6%
5 Solid waste system	57.22	3.7%
6 Public utilities taxes	55.02	3.6%
7 State intergovernmental revenues	52.66	3.4%
8 Interest earnings on investments	52.50	3.4%
9 State DHR health grants	45.02	2.9%
10 Business licenses and occupational taxes	42.04	2.7%
11 Insurance premiums taxes	38.16	2.5%
12 Fines, forfeits and court fees	36.47	2.4%
13 Motor vehicle taxes	29.68	1.9%
14 All additional revenues	28.43	1.9%
15 Franchise payments taxes	28.31	1.8%
16 Other enterprise funds	26.78	1.7%
17 Garbage and trash collection charges	26.07	1.7%
18 Other service charges	19.39	1.3%
19 Federal intergovernmental revenues	19.38	1.3%
20 Alcoholic beverage taxes	17.51	1.1%
21 Hotel/motel tax	14.79	1.0%
22 Airport	11.89	0.8%
23 Tax collection fees	10.35	0.7%
24 Parks and recreation charges	10.21	0.7%
25 FIFA, penalties, interest and cost	9.88	0.6%
26 Ambulance charges	8.06	0.5%
27 Landfill fees	6.89	0.4%
28 Building permits	6.81	0.4%
29 Intangible taxes (regular and recording)	6.31	0.4%
30 Fee collections of county officers	5.86	0.4%
31 Receipts from sale of materials	4.76	0.3%
32 Rents and royalties	4.44	0.3%
33 Alcoholic beverage taxes	3.78	0.2%
34 Parking facilities and meters	3.05	0.2%
35 Other local intergovernmental revenues	2.64	0.2%
36 Other licenses, permits and fees	1.91	0.1%
37 Receipts from sale of real property	1.45	0.1%
38 Other excise and special use taxes	1.34	0.1%
39 Mobile home taxes	0.78	0.1%
40 Fire service subscription fees	0.65	0.0%
41 Cemetery fees	0.02	0.0%
42 Electric supply system	0.00	0.0%
43 Gas supply system	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Railroad equipment tax	0.00	0.0%
47 Special assessments	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,419.87	100.0%
1 Water and sewer system	220.93	15.6%
2 Debt service costs	141.53	10.0%
3 Police department	116.46	8.2%
4 Purchase of equipment and land	78.18	5.5%
5 Fire department	72.59	5.1%
6 Construction (non-utility)	69.56	4.9%
7 General administration	67.14	4.7%
8 Solid waste system	54.68	3.9%
9 Parks and recreation	53.63	3.8%
10 Highways and streets	51.56	3.6%
11 Jail	50.04	3.5%
12 State DHR health grants	45.02	3.2%
13 Other enterprise funds	40.26	2.8%
14 Other general expenditures	31.78	2.2%
15 Payments to other hospitals	30.76	2.2%
16 Community development	30.62	2.2%
17 Garbage and trash collection	26.58	1.9%
18 Correctional institute	23.22	1.6%
19 Sheriff's department	22.23	1.6%
20 Superior court	19.29	1.4%
21 General government buildings	16.97	1.2%
22 Ambulance service	16.09	1.1%
23 Financial administration	15.68	1.1%
24 Airport	13.88	1.0%
25 Drainage	13.49	0.9%
26 Libraries	11.84	0.8%
27 Building inspection and regulation	8.80	0.6%
28 Municipal court	7.96	0.6%
29 State Court	7.82	0.6%
30 General insurance	7.55	0.5%
31 Clerk of courts	6.91	0.5%
32 Parking facilities and meters	6.60	0.5%
33 Tax commissioner	6.29	0.4%
34 Public health	6.18	0.4%
35 Garbage and trash disposal	5.76	0.4%
36 Public welfare and social services	5.66	0.4%
37 Tax assessor/appraiser	5.00	0.4%
38 Natural resources	4.39	0.3%
39 Juvenile and magistrate court	4.04	0.3%
40 Legal fees	1.47	0.1%
41 Probate court	1.43	0.1%

## Appendix A: Glossary

---

### General Items

---

**Average Amount (\$):** Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

**Enterprise Funds:** All fund activities of the government that are self-supporting. Examples would be trash and garbage collection, parking garages, ports, hospitals, golf courses, housing and self-insurance pools.

**General Capital Expenditures:** Purchases of land, equipment, and structures; and construction for all non-enterprise fund functions.

**General Obligation Bonds:** Bonded indebtedness backed by the "full faith and credit" of the local government.

**General Operating Expenditures:** Expenditures for current operations of all non-enterprise functions.

**General Revenues:** All revenues except revenues from enterprise funds and borrowed money.

**Interest Paid:** Interest payments on outstanding debt paid during the fiscal year.

**Intergovernmental Revenues:** Revenues received from other units or levels of government, including grants and transfer payments to the local government.

**Other Long-Term Debt:** Other forms of debt which cannot be assigned as revenue bond debt, general obligation debt, or lease purchase debt.

**Per Capita Amount:** Total amount for any item or category divided by the total estimated 1998 population of the jurisdictions reporting the amount.

**Revenue Bonds:** Bonded indebtedness backed by anticipated revenues derived from the project for which the money was borrowed.

**Short-Term Debt:** Indebtedness other than bonds, amortized within the calendar year in which the funds are borrowed.

**Use of Money and Property Revenues:** Primarily interest on invested funds, and, to a lesser extent, funds derived from rents and royalties.

**Utilities:** Enterprise funds, such as water and/or sewer systems, natural gas systems, public airports, and solid waste systems.

---

### Terms Used in Table 9

---

**DHR Health Grants:** State grants-in-aid for physical and mental health centers to local health departments. Considered as "State Intergovernmental Revenues" elsewhere in this report, but broken out in this particular Table. (See also, State Intergovernmental Revenue.)

**Miscellaneous Other Taxes:** All taxes not listed elsewhere in Table 9.

**Other Charges:** Service charges not listed elsewhere in Table 9.

**Other Licenses:** Licenses not listed elsewhere in Table 9.

**Other Miscellaneous Revenue:** All revenue not listed elsewhere in Table 9.

**Receipts from Sale of Materials:** Proceeds from the sale of materials other than real property.

**State Intergovernmental Revenue:** Includes all revenues derived from state government except DHR Health Grants. (See also, DHR Health Grants.)

**Total State Intergovernmental Revenue:** DHR Health Grants plus State Intergovernmental Revenue.

---

### Terms Used in Table 10

---

**County Hospital, DHR Health Grants and Public Health:** Regarded as separate expenditure categories for purposes of Table 10.

**Other Current Expenditures:** Expenditures for current operations (non-capital expenditures) not listed elsewhere in Table 10.

## Appendix B: Data Categories

### General Revenues

#### Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

#### Sales Taxes

- Local option sales tax
- MARTA tax <sup>1</sup>
- Special purpose sales tax

#### Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

#### Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

#### Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Revenues of county boards of health
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer grants
- Other intergovernmental revenues

#### Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal
- DHR physical and mental health grants

#### Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Special assessments
- Fire service subscription fees
- Other service charges

#### Other revenues

- Interest earnings on investments
- Fines, forfeits and court fees
- Fee collections of county officers
- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)
- Cemetery fees
- Rents and royalties
- All additional revenues

### Enterprise Fund Revenues

#### By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

#### By Type of Revenues

- Operating revenue
- Other revenue

### General Expenditures

#### Administration

- Financial administration
- Tax commissioner
- Tax assessor/appraiser
- General administration
- General government buildings
- General insurance
- Legal fees

#### Courts

- Superior court
- State court
- Juvenile and magistrate court
- Probate court
- Clerk of courts
- Municipal court<sup>2</sup>

#### Public Safety and Corrections

- Sheriff's department
- Police department
- Correctional institute
- Jail
- Fire department

#### Community Development

- Community development
- Building inspection and regulation

#### Highways

- Highways, roads and bridges
- Drainage

#### Health and Human Service

- County hospital
- Payments to other hospitals

<sup>1</sup> DeKalb and Fulton Counties only

<sup>2</sup> Consolidated governments only

Public health  
Public welfare  
Ambulance service  
DHR physical and mental health grants

Leisure Services  
Parks and recreation  
Libraries

Public Works  
Parking facilities  
Natural resources  
Garbage and trash collection  
Garbage and trash disposal (landfill)

Education  
Expended by general government

Other Expenditures

---

**Enterprise Fund Expenditures**

---

By Purpose  
Water and sewer system  
Electric supply system  
Gas supply system  
Airport  
Solid waste system  
Other enterprise funds

By Type of Expenditure  
Current operations  
Purchase of land, equipment and structures  
Construction  
Interest expense

---

**Personnel Expenditures**

---

Employee benefits  
Salaries and wages for current operations  
Salaries and wages for construction

---

**Intergovernmental Expenditures**

---

By Purpose  
Parks and recreation  
Jails  
Fire protection  
Police protection  
Public health  
Hospitals

Libraries  
Public welfare  
Garbage and trash collection  
Garbage and trash disposal  
Highways, streets and drainage  
Water/sewer system  
Electric supply system  
Gas supply system  
Public transit  
Airport  
Other purposes

---

**Debt**

---

Bond Debt, by Purpose  
Airport  
Education (non-school board)  
Electric utility system  
Fire protection  
Gas utility system  
Industrial revenue bonds  
Law enforcement and corrections  
Multi-purpose  
Parks and recreation facilities  
Public buildings  
Public transit system  
Solid waste systems  
Streets, roads and highways  
Water system  
Other

Debt Issued, Retired, Interest Paid and Amount Outstanding  
at Beginning and End of Year  
Revenue bonds  
General obligation bonds  
Other long-term debt  
Lease pool/Capital purchase  
Short-term debt

---

**Cash and Investment Assets Held at End of Fiscal Year**

---

Cash and Deposits  
Federal Securities  
Federal Agency Securities  
State and Local Government Securities

Cash and Investment Assets Held, by Type  
Sinking funds  
Bond funds  
Held in other funds

## Appendix C: Index to Counties and Consolidated Governments

County	1998 Estimated population	Group	Responded to survey	County	1998 Estimated population	Group	Responded to survey
1 Appling	16,493	D	Yes	73 Haralson	24,653	D	Yes
2 Athens-Clarke *	90,630	B	Yes	74 Harris	22,315	D	Yes
3 Atkinson	7,138	F	Yes	75 Hart	21,833	D	Yes
4 Augusta/Richmond *	191,329	A	Yes	76 Heard	10,082	E	Yes
5 Bacon	10,375	E	Yes	77 Henry	104,667	A	Yes
6 Baker	3,673	F	Yes	78 Houston	105,808	A	Yes
7 Baldwin	41,968	C	Yes	79 Irwin	8,982	F	Yes
8 Banks	12,798	E	Yes	80 Jackson	37,641	C	Yes
9 Barrow	40,344	C	Yes	81 Jasper	10,155	E	Yes
10 Bartow	71,929	B	Yes	82 Jeff Davis	12,751	E	Yes
11 Ben Hill	17,496	D	Yes	83 Jefferson	17,767	D	Yes
12 Berrien	16,353	D	Yes	84 Jenkins	8,447	F	No
13 Bibb	156,086	A	Yes	85 Johnson	8,316	F	Yes
14 Bleckley	11,185	E	Yes	86 Jones	23,020	D	Yes
15 Brantley	13,571	E	Yes	87 Lamar	14,706	E	Yes
16 Brooks	16,000	D	Yes	88 Lanier	6,986	F	Yes
17 Bryan	23,482	D	Yes	89 Laurens	43,772	C	Yes
18 Bulloch	50,614	B	Yes	90 Lee	22,767	D	Yes
19 Burke	22,854	D	Yes	91 Liberty	59,162	B	Yes
20 Butts	17,837	D	Yes	92 Lincoln	8,276	F	Yes
21 Calhoun	5,053	F	Yes	93 Long	8,585	F	Yes
22 Camden	47,443	C	Yes	94 Lowndes	85,231	B	Yes
23 Candler	9,078	F	Yes	95 Lumpkin	18,981	D	Yes
24 Carroll	83,021	B	Yes	96 Macon	13,244	E	Yes
25 Catoosa	50,547	B	Yes	97 Madison	24,312	D	Yes
26 Charlton	9,442	F	Yes	98 Marion	6,712	F	Yes
27 Chatham	225,543	A	Yes	99 McDuffie	21,770	D	Yes
28 Chattahoochee	16,679	D	Yes	100 McIntosh	10,018	E	Yes
29 Chattooga	22,813	D	Yes	101 Meriwether	23,112	D	Yes
30 Cherokee	134,498	A	Yes	102 Miller	6,409	F	Yes
31 Clay	3,453	F	Yes	103 Mitchell	21,176	D	Yes
32 Clayton	208,999	A	Yes	104 Monroe	19,645	D	Yes
33 Clinch	6,660	F	Yes	105 Montgomery	7,741	F	Yes
34 Cobb	566,203	A	Yes	106 Morgan	15,091	D	Yes
35 Coffee	34,298	C	Yes	107 Murray	32,682	C	Yes
36 Colquitt	40,156	C	Yes	108 Newton	57,847	B	Yes
37 Columbia	91,118	B	Yes	109 Oconee	23,737	D	Yes
38 Columbus/Muscogee *	182,752	A	Yes	110 Oglethorpe	11,418	E	Yes
39 Cook	15,011	D	Yes	111 Paulding	73,534	B	Yes
40 Coweta	85,028	B	Yes	112 Peach	24,462	D	Yes
41 Crawford	10,667	E	Yes	113 Pickens	19,679	D	Yes
42 Crisp	20,725	D	Yes	114 Pierce	15,794	D	Yes
43 Dade	15,058	D	Yes	115 Pike	12,645	E	Yes
44 Dawson	14,851	E	Yes	116 Polk	36,308	C	Yes
45 Decatur	27,035	C	Yes	117 Pulaski	8,401	F	Yes
46 DeKalb	593,850	A	Yes	118 Putnam	17,559	D	Yes
47 Dodge	18,108	D	Yes	119 Quitman	2,486	F	Yes
48 Dooley	10,388	E	Yes	120 Rabun	13,406	E	Yes
49 Dougherty	95,309	B	Yes	121 Randolph	7,881	F	Yes
50 Douglas	89,843	B	Yes	122 Rockdale	68,305	B	Yes
51 Early	12,197	E	Yes	123 Schley	3,945	F	Yes
52 Echols	2,401	F	Yes	124 Screven	14,431	E	Yes
53 Effingham	36,483	C	Yes	125 Seminole	9,788	F	Yes
54 Elbert	19,335	D	Yes	126 Spalding	57,626	B	Yes
55 Emanuel	21,023	D	Yes	127 Stephens	25,421	C	Yes
56 Evans	9,949	F	Yes	128 Stewart	5,468	F	Yes
57 Fannin	18,622	D	Yes	129 Sumter	31,324	C	Yes
58 Fayette	88,609	B	Yes	130 Talbot	6,935	F	Yes
59 Floyd	85,185	B	Yes	131 Taliaferro	1,908	F	Yes
60 Forsyth	86,130	B	Yes	132 Tattnall	18,975	D	Yes
61 Franklin	19,080	D	Yes	133 Taylor	8,306	F	Yes
62 Fulton	739,367	A	Yes	134 Telfair	11,558	E	Yes
63 Gilmer	18,672	D	Yes	135 Terrell	11,146	E	Yes
64 Glascock	2,512	F	Yes	136 Thomas	42,953	C	Yes
65 Glynn	67,320	B	Yes	137 Tift	36,673	C	Yes
66 Gordon	41,052	C	Yes	138 Toombs	25,828	C	Yes
67 Grady	21,501	D	Yes	139 Towns	8,529	F	Yes
68 Greene	13,651	E	Yes	140 Treutlen	6,003	F	Yes
69 Gwinnett	522,095	A	Yes	141 Troup	58,783	B	Yes
70 Habersham	31,858	C	Yes	142 Turner	9,160	F	Yes
71 Hall	119,210	A	Yes	143 Twiggs	10,126	E	Yes
72 Hancock	9,134	F	Yes	144 Union	16,519	D	Yes



## Appendix C: Index to Counties and Consolidated Governments

County	1998 Estimated population	Group	Responded to survey	County	1998 Estimated population	Group	Responded to survey
145 Upson	27,075	C	Yes	153 Wheeler	4,875	F	Yes
146 Walker	63,082	B	Yes	154 White	17,457	D	Yes
147 Walton	54,485	B	Yes	155 Whitfield	82,039	B	Yes
148 Ware	35,364	C	Yes	156 Wilcox	7,365	F	Yes
149 Warren	6,059	F	No	157 Wilkes	10,568	E	Yes
150 Washington	20,033	D	Yes	158 Wilkinson	10,838	E	Yes
151 Wayne	25,437	C	Yes	159 Worth	22,485	D	Yes
152 Webster	2,193	F	Yes				

\* - Consolidated governments

Population data are estimates for 1998 obtained from the Bureau of the Census, Department of Commerce.

**GEORGIA DEPARTMENT OF  
COMMUNITY AFFAIRS**

60 Executive Park South, N.E.  
Atlanta, Georgia 30329-2231  
(404) 679-4950

Publication Number: 0315



*Printed on recycled paper*